to talk over the matter with persons interested. Let them consult him and follow his advice.

Subject No. 142.

Abolition of Sayer duty in the malnad and the maidan.

Messrs. Amble Annaiya Pandit and D. Narasimhaiya of Chamrajnagar, Srinivasamurti of Gorur and Singarachar of Kunigal Taluk.

Summary of discussion.—(*a*) Garden holders now pay garden assessment in addition to sayer duties on arecanut crop in their gardens, besides local cess. These payments bear heavily on the garden proprietors. Sayer on arecanut exists nowhere except in Mysore, and is unknown in British Territory. This duty may be abolished. Different rates of duty may, at least, be levied for superior and inferior supari, if the levy of duty cannot absolutely be done away with.

(*b*) Much inconvenience is caused to the raiyats by the village officers in the levy of Sayer duty on arecanut grown in villages. This duty should be done away with.

(*c*) The gardens in the maidan districts are highly assessed. They require less water than wet lands. The superior produce of the gardens is due entirely to the greater labour and the high expense incurred by the raiyats. The garden lands should not therefore be subjected to a higher assessment than wet lands. Both kinds of land being dependent on the supply of irrigation afforded to them, there is no reason why gardens should pay heavier assessment. In addition to the high assessment, the arecanut crop is subjected to a sayer duty of twelve annas and nine pies per maund. This duty may be abolished by adding a small sum to the garden assessment, by which the annoyance, the areca garden holders are subjected to by the present system of estimating the produce for levy of sayer duty, would be removed.

Mr. Annaiya Pandit, speaking from the point of view of maidan owners, suggested that the assessment should be calculated on the basis of the last ten years' produce, and collected with the kandayam; if necessary, it might be revised every five years. At present it was very inconvenient to have to wait for the arrival of the sayer officials for measuring the quantity, as by that time the arecanuts might become over-ripe. The insisting of the Patel's chit should be done away with as this places owners at the Patel's mercy. Mr. Sitaramaiya, on the other hand, said the adoption of averages was bad.

(*d*) If Government will undergo a loss by the abolition of the sayer duty altogether, it is prayed that some concession may be shown either in respect of the land revenue or on the produce of the arecanut trees after taking into consideration the cost of the Sayer establishment to Government.

(*e*) Sayer duty creates an advantage in favour of British Indian garden-owners. The raiyats have been reduced to poverty. Either the sayer may be abolished, or kandayam reduced.

Reply of Government.—Noted.